

Commonwealth of Kentucky
Reimbursement of Expenditures/Expenses

General

Reimbursements are interfund transactions in which one fund repays a second fund for expenditures/expenses that were initially paid/incurred by the second fund for items applicable to the first fund. This transaction is an Interaccount charge and an Interaccount credit or an expenditure and a reduction of an expenditure on a Journal Voucher or an Inter-Account Bill.

Agencies which have reimbursable expenditures/expenses at June 30 for which the appropriate documents (Journal Voucher or Inter-Account Bill) have not been submitted by July 6 should complete form AFR 73. The portion of the charges to state agencies will need to be identified by the billing agency as to the account number the agency being charged will use. This may require some telephone or written requests by the billing agencies to gather this information. This form should be completed only for interfund transactions.

Detailed Instructions

AFR 73

Reimbursement of Expenditures/Expenses-Interfund

1. Enter the date the form is completed.
2. Enter the official name of the billing agency.
3. Enter the cabinet and agency number.
4. Enter the billing fund name (to be credited).
5. Enter the four-digit fund number.
6. Enter the account number to be charged.
7. Enter the amount to be charged to that account number.
8. Enter the account number to be credited (account to which expenditure/expense originally charged.)
9. Enter the amount to be credited.
10. Enter the total amount to be charged.
11. Enter the total amount to be credited.
12. Enter the name of the person preparing the form.
13. Enter the phone number of the person preparing the form.